

**Office of Chief Counsel  
Internal Revenue Service  
memorandum**

CC:TEGE:FS:GCDAL:DMPalmer  
TL-N-1151-08

date: SEP 8 2008

to: Vicki Hansen  
Acting Director, Exempt Organization Examinations

from: Nancy J. Marks  
Division Counsel/Associate Chief Counsel  
(Tax Exempt & Government Entities)

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subject: Notice of Adverse Determination for [REDACTED]  
**TWO YEAR STATUTORY PERIOD FOR A FINAL DETERMINATION EXPIRES:  
SEPTEMBER 13, 2008**

My staff and I have reviewed the proposed Final Adverse Determination Letter for [REDACTED]. I have concluded that the Final Adverse Determination Letter meets all of the legal requirements of section 7811. Moreover, I concur with Area counsel that issuance of the Final Adverse Determination Letter is appropriate. I have also determined that all the procedures of section 7811 were followed in the inquiry and examination of [REDACTED]. If you have any questions about this matter, do not hesitate to contact me.

*Nancy J. Marks by Catherine L. DeLong*  
*Acting Dir. Counsel*  
*associate chief counsel*  
NANCY J. MARKS  
Division Counsel /Associate Chief Counsel  
Tax Exempt & Government Entities

PMTA: 01978